



The Mysore Gazette

Vol. 71.] PUBLISHED BY AUTHORITY. [No. 8.

BANGALORE, THURSDAY, FEBRUARY 20, 1936.

PART IV.

Legislative measures and Rules thereunder.

NOTIFICATIONS.

*No. P. 5407—Cts. 118-35-4, dated Bangalore,
the 14—15th February 1936.*

In exercise of the powers conferred by Section 77 of the Mysore Village Courts Regulation VII of 1913 as amended by Regulation IX of 1920, the Government of His Highness the Maharaja of Mysore are pleased to prescribe that the following fees shall be leviable in the form of Court fee tables for the execution of decrees and service of processes of the Village Courts in the State:—

(1) For every application for execution of a decree presented to a Village Court	...	3 annas.
(2) For each Notice	...	1 anna (if the person to be served with the said notice resides within the jurisdiction of the Court issuing the notice): 2 annas (if the person to be served with the said notice resides outside the jurisdiction of the Court issuing the notice).
(3) Proclamation of sale	...	2 annas.
(4) Warrant of attachment	...	5 annas.
(5) Warrant of sale	...	2 annas.
(6) (a) Warrant of delivery of possession of property if no attachment has taken place	...	5 annas.
(b) Warrant of delivery of possession of property if the attachment has taken place.	...	2 annas.

By Order,

A. V. RAMANATHAN,

Chief Secretary to Government.

L. 6125—Ml. 160-34-4, dated 12th February 1936.

In supersession of the rules in force on the subject and in exercise of the powers vested in them by and under sections 61, 62, 63, 64, 65, 66, 70 and 106 (2) (g) of the Mysore Minor Municipalities Regulation, 1933, and all other powers in this behalf, the following rules for the imposition, assessment and collection of taxes in Minor Municipalities are made by the Government :—

RULES.

CHAPTER I.

(a) These rules shall be called "Rules for taxation in Minor Municipalities in the State."

(b) "Deputy Commissioner" shall mean the Deputy Commissioner of the District within which the Minor Municipality is situated.

(c) "Section" means a section of the Mysore Minor Municipalities Regulation, 1933.

CHAPTER II.

LEVY OF TAXES.

1. The rates of taxes or amounts of taxes leviable under section 61 of the Regulation shall be fixed by the municipal council and shall not exceed those noted in schedules I to V of these rules.

2. When a municipal council proposes to levy a tax under sections 61 and 62 of the Regulation or when it proposes to enhance the rate of any tax, for the time being in force, it shall publish the proposal by beat of drum in the municipality and by means of a notice affixed in the municipal office, specify a date not earlier than one month from the date of such publication on which the municipal council will take the proposal into consideration.

3. Any person objecting to the imposition of a tax or to the class or classes of persons or property to be made liable thereto or to any enhancement of the rate, may make any objection or suggestion in writing on or before the date specified in the notice published under the last preceding rule.

4. The municipal council shall consider all objections or suggestions made under rule 3 on the date fixed and on the following days, if necessary, and may approve of the proposal with or without modifications, provided that if the municipal council considers that the rates of tax, cess or fee originally proposed should be enhanced, fresh notice shall be given before the enhancement is finally decided on. The resolution of the municipal council shall be forwarded to the Deputy Commissioner, who shall obtain the sanction of Government in cases falling under section 62.

5. The procedure prescribed in rules 2, 3 and 4 *supra* shall be observed *mutatis mutandis* whenever it is proposed under section 64 of the Regulation to abolish, suspend or reduce the tax or taxes levied in the municipality.

6. (1) No tax, cess or fees other than a special sanitary cess or water tax shall, without the express consent of the Government, be leviable in respect of—

- (i) any building or part of any building belonging to the Government and used solely for public purposes and not used or intended to be used for residential purposes or for purposes of profit;
- (ii) any vehicle or other property belonging to the Government and used solely for public purposes and not used or intended to be used for purposes of profit;
- (iii) any building or part of a building used as a place of public worship or used for a charitable purpose;

(2) No tax of any kind shall be leviable in respect of any building or part of a building used or intended for the occupation of His Highness the Maharaja or His Highness the Yuvaraja or for the location of the establishments of His Highness the Maharaja or His Highness the Yuvaraja, or in respect of any vehicle, animal or other property belonging to His Highness the Maharaja or His Highness the Yuvaraja;

(3) No tax of any kind shall be leviable in respect of any building or part of a building or property or vehicle belonging to the Sringeri Mutt and to the Jahagirdar of Yelandur in the Sringeri and Yelandur municipalities, respectively.

(4) No toll shall be leviable in respect of any vehicle used for the passage of troops or the conveyance of the property of His Highness the Maharaja or His Highness the Yuvaraja or of Government stores or of any other Government property or for the passage of Military or Police Officers on duty or the passage of conveyance of any person or property in their custody;

(5) No tax shall be levied in respect of the properties and individuals specified in column 3 of schedules I, II and IV.

7. The Government may, by order, grant and define other exemptions in exceptional cases from payment of taxes or tolls or other fees imposed under the Regulation.

CHAPTER III.

LEVY OF OCTROI.

Section 61 (1) (a).

1. The local limits for collecting octroi duty shall be the municipal limits or boundaries.

2. No articles liable to octroi duty shall be brought within these limits except by one of the roads specified by the municipal council.

3. All persons bringing into or receiving from beyond the octroi limits any such articles, shall exhibit the same at the octroi office to allow of their being duly inspected by the octroi staff.

4. Every person bringing dutiable articles into the town shall report the fact at the octroi office.

5. The collection of octroi shall be done departmentally at rates not exceeding those shown in schedule I.

6. A table showing the octroi duty leviable on various articles shall be exhibited at the octroi office in a conspicuous part thereof.

7. When the goods are brought to the octroi office, they may be unloaded and weighed or counted by the octroi staff. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the

amount due and receive a permit for the removal of goods showing the quantity or weight of goods, the amount paid in respect thereof and the date of payment or deposit of the same in the bonded warehouse. In case the importer wishes to export the goods at once, he shall do so only after obtaining an export pass and subjecting the goods to the escort of an octroi subordinate.

8. With a view to the appraisement of the value or the quantity of goods at the time of the levy of the octroi, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the octroi collection. Should he fail to produce the same, the value or quantity of the goods shall be taken at so much as the aforesaid officer may deem fit and octroi levied accordingly.

BONDED WAREHOUSE.

9. The municipal council may provide a bonded warehouse for the custody of goods which may be deposited under rule 7 *supra*.

10. It shall be open for transaction of business from 7 A.M. to 10 A.M. and 1 P.M. to 5 P.M. daily, except on Sundays and holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the koti for dealing with perishable articles such as betel leaves, etc., on such days and also other articles under special circumstances.

11. Any importer depositing goods in the bonded warehouse shall, unless the octroi koti has, previous to weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended. (Appendix A.)

12. A receipt in form M. A. M. 45 shall be given by the officer in charge of octroi koti for all goods deposited in the bonded warehouse and a register of all such goods shall be maintained in form M. A. M. 46. It is the duty of the depositor to obtain a receipt for the articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by the receipt.

13. The receipt given by the octroi department for depositing goods should be returned before taking delivery of the articles to which it refers.

14. If the depositor does not himself take delivery of the articles deposited in the bonded warehouse, he must

endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the koti, be withheld until the person entitled in his opinion to receive the same has given an indemnity bond to the satisfaction of the said officer.

15. Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge or may, on paying full dues thereon, import such goods into the municipal limits covered by a permit or may export such goods free, covered by an export pass in form M. A. M. 44, subject to the escort of an octroi subordinate, provided that new packages covered by such pass shall, if possible and before they are taken from the warehouse, be stamped by the officer in charge so as to show that they are under bond. The export pass shall be in duplicate, the original being retained by the officer and the duplicate delivered to the exporter.

16. No goods shall be allowed to leave the bonded warehouse until storage fees have been paid thereon under the following rules:—

(i) Goods shall be allowed to remain 24 hours free of charge.

(ii) After that period, rates as noted below shall be charged for a week or portion thereof:—

- | | |
|--|-------------------------------|
| (a) Articles other than cloth bundles. | Six pies per bag per day. |
| (b) Cloth bundles | Two annas per bundle per day. |
| (c) Kerosene oil and petrol | One pie per tin per day. |

(iii) Double these rates shall be charged after a week, provided that the President may, in his discretion, allow a reduction in or exemption from such penal rates.

Note.—The storage fees are distinct from the octroi levied on goods.

17. All goods, remaining uncleared or unclaimed for a longer period than three months, shall be sold to the highest bidder in public auction, provided that before selling such goods, notice of the fact shall be pasted at least seven days before the date of such sale at the bonded warehouse and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

In the case of perishables, the goods shall be sold after 48 hours of their receipt with or without any notice of sale being given to the importer.

18. The municipal council shall not be responsible for any damage that may be caused to goods deposited in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the warehouse-keeper or other person charged with the safe custody of goods.

19. When any goods are sold under rule 17, the sale proceeds shall be credited to the municipal funds in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for six months and any claim for such balance received during that time shall be duly considered by the President. At the expiry of six months and after all claims received during that period have been duly disposed of, the balance shall be credited to the municipal funds. No claim shall be admitted after the said period of six months except with the special permission of the municipal council.

REFUNDS.

20. Refund of octroi duty shall not be granted except in the case of cloths which are exported within three months of the date of their importation. Refunds shall not be given if the sum claimed be less than one rupee.

21. Any person claiming refund under the above rule shall produce the goods to be exported at the octroi office together with the original receipt for octroi duty paid, thereon and an application for refund in form M. A. M. 42 prepared in duplicate mentioning the circumstances that necessitated the exportation of goods and giving such particulars as will be prescribed in this behalf by the President.

22. The officer in charge of the bonded warehouse on being satisfied as to the identity of goods produced with those for which receipt has been granted and the validity of the claim shall endorse the copies of the application with an export pass and keeping one copy in the office shall deliver the other copy to the applicant, and the claim shall be forwarded to the President or Vice President for order of refund.

GENERAL.

23. (1) The municipal officers only, under the orders of the President or Vice-President, may inspect the premises

at all reasonable hours to see if there are any smuggled goods and the owners or occupiers thereof shall be bound to allow such inspection.

(2) Any such officer if he has reason to believe that any such article on which octroi has not been paid is kept or concealed in any premises may, after obtaining the warrant of a Magistrate, enter and search at any time such premises, and if he finds any such article on which octroi has not been paid, he may seize any such article and arrest any person in possession of the same. Provided that any article or person so seized or arrested shall be produced before a Magistrate exercising jurisdiction within the municipality within 24 hours from the time of such seizure or arrest.

24. The President of the municipal council is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty, a reward of one half of the fine recovered and in special cases in which conviction is not secured but duty is recovered, half the amount of such duty.

25. Importers of dutiable articles shall, if called upon by requisition in writing signed by the President or Vice-President within one year of import, account for the articles received by them by producing either a permit or receipt obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of articles so received or otherwise.

26. Any breach of the above rule 25 will render the importer liable to punishment with a fine which may extend to Rs. 50. Any person importing or exporting dutiable articles, who infringes rules 2, 3, 4, 7 and 23 shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 100 or ten times the value of octroi duty on such goods, whichever may be greater.

27. Notwithstanding any thing contained in rule 26 *supra*, the President may compound in cases wherein any person is concerned who with the intention to defraud the municipal council causes or abets the introduction of or himself introduce or attempts to introduce within the octroi limits of the municipality any (such) goods upon which payment of the octroi due on such introduction has neither been made nor tendered, by recovering ten times the value of such octroi or fifty rupees, whichever may be greater.

Special rules when goods are received by Railway.

28. When an importer receives the Railway receipt of goods consigned to him by Railway, he shall take or send it with the invoice, or in the absence of the latter, with a written declaration of the details of the consignment to the octroi office, where, if the goods are found liable to the payment of octroi, the receipt and the invoice or declaration shall be abstracted into a railway receipt and invoice register to be kept in form 34 M. A. M. The date shall be written across the page of the register before each day's entries have begun. The Railway receipt and invoice shall be stamped with a municipal stamp and returned to the importer to enable him to obtain the goods from the Railway. The declaration shall be stamped and filed.

29. The Railway receipt and invoice register shall be examined and checked periodically by one of the members of the municipal council, who shall, at the time, compare some of the declarations with it.

30. The registration of the consignment having been completed as laid down in rule 28, the officer in charge of the octroi koti shall determine and recover the octroi leviable and shall grant a pass to the importer in form 28 M. A. M.

CHAPTER IV.

TAX ON BUILDINGS AND LANDS.

[Section 61 (1) (b).]

1. (a) The assessment of taxes imposed in the form of a rate on buildings or lands or both in each municipality shall be made and revised by the Amildar or by such other officer as may be appointed by Government hereinafter called the Assessor, at least once in every four years.

(b) The municipal council shall afford all clerical and other necessary help to the Assessor to discharge his duties as such and shall bear all expenditure incidental thereto.

2. (1) When a rate on buildings or lands or both is imposed, the Assessor shall cause an assessment list of all buildings or lands, or buildings and lands in the municipality to be prepared containing—

(a) the name of the street or division in which the property is situated;

(b) the designation of the property, either by name or by number, sufficient for identification ;

(c) the names of the owner and occupier, if known ;

(d) the capital value of the property ; and

(e) the amount of the tax assessed thereon.

(2) For the purpose of making such assessment as aforesaid, the Assessor and any other person appointed to assist him in his work may make an inspection of such property.

(3) On the requisition of the Assessor, the owner or occupier of any such building or land shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a true return to the best of his knowledge or belief and subscribed with his signature,

(a) as to the name and place of abode of the owner or occupier or of both ;

(b) as to the dimensions of such building or land and the capital value thereof.

3. When the name of the person primarily liable for the payment of a tax on buildings or lands or both in respect of any premises cannot be ascertained, it shall be sufficient to designate him in the assessment list, and in any notice which it may be necessary to serve upon the said person, as "the holder" of such premises, without further description.

4. When the assessment list has been completed, the Assessor shall give public notice thereof, and of the place where the list or a copy thereof may be inspected ; and every person claiming to be either owner or occupier of property included in the list, and any agent of such person shall be at liberty to inspect the list and to make extracts therefrom without charge.

5. (1) The Assessor shall, at the time of the publication of such assessment list, give public notice of a time, not less than a month thereafter, when the revising authority will proceed to revise the valuation and assessment ; and, in all cases in which any property is for the first time assessed or the assessment is increased, the Assessor shall also give notice thereof to the owner or occupier of the property if known and if the owner or occupier of the property is not known, he shall affix the notice in a conspicuous place on the property.

(2) The revising authority to whom objections under sub-rule (1) above may be made shall be the municipal council or any committee to which the municipal

council may delegate this function or an officer of the Government to whom with the permission of the Deputy Commissioner, the municipal council may delegate this function.

(3) All objections to the valuation and assessment shall be made to the Assessor before the time fixed in the notice, by application in writing stating the grounds on which the valuation and assessment are disputed, and all applications so made shall be registered in a book to be kept by the Assessor for the purpose and forwarded to the revising authority.

(4) The revising authority shall, after allowing the applicant an opportunity of being heard in person or by agent—

(a) investigate and dispose of the objections,

(b) cause the result thereof to be noted in the book kept under sub-rule (3), and

(c) cause any amendment necessary in accordance with such result to be made in the assessment list.

(5) When all objections made under this rule have been disposed of or all amendments required by sub-rule (4) have been made in the assessment list, the said list shall be authenticated by the revising authority.

(6) The list so authenticated shall be deposited in the municipal office, and shall be open for inspection during office hours to all owners and occupiers of property specified therein, or to the agents of such persons and a notice that it is so open shall be forthwith published.

(7) The entries in the list so authenticated and deposited shall be accepted as conclusive evidence—

(i) for the purposes of all municipal taxes of the valuation of all buildings and lands to which such entries respectively refer, and

(ii) for the purposes of any tax imposed on buildings or lands of the amount of each such tax leviable thereon throughout the official year to which such list relates.

6. (1) The municipal council may at any time alter the assessment list by inserting or altering an entry in respect of any property, such entry having been omitted from or erroneously made in the assessment list through fraud, accident or mistake, or in respect of any building constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration, addition or reconstruction has been completed after the preparation of the assessment list, after giving notice to any person

interested in the alteration of the list of a date, not less than one month from the date of service of such notice, before any objection to the alteration should be made.

(2) An objection made by any person interested in any such alteration, before the time fixed in such notice and in the manner provided by rule 5 (3) shall be dealt with in all respects as if it were an application under the said rule.

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed, altered, added to, or reconstructed on the day on which such construction, alteration, addition or reconstruction, was completed or on the day on which the new construction, alteration, addition or reconstruction was first occupied, whichever first occurs, or in other cases, on the earliest day in the current official year on which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion which the remainder of the year after such day bears to the whole year.

7. (1) In the event of any building being demolished, the owner shall give notice thereof to the President.

(2) Until such notice is given, the said owner shall be liable at the discretion of the municipal council for the payment of the property tax which would have been leviable, had not such building been demolished.

8. (1) Whenever the title of any person primarily liable for the payment of a tax imposed on any premises in the form of a tax on any buildings or lands or both to or over such premises is transferred, the person from whom the same shall be transferred shall give notice of such transfer in writing to the President.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the municipal council.

(3) Whenever such transfer comes to the knowledge of the municipal council either through such notice or otherwise and after such enquiry as may be necessary, the name of the transferee shall be substituted in the municipal registers for that of the person primarily responsible.

(4) The liability of the owner for payment of taxes on buildings or lands continues in the absence of such notice of transfer.

9. Any person who fails to furnish the information required under rule 2 (3) above, or who furnishes false information knowing it to be false shall be liable on conviction before a Magistrate to a fine not exceeding Rs. 50.

CHAPTER V.

LIGHTING TAX.

[Section 61 (1) (c).]

1. Lighting tax shall be levied at a rate not exceeding one-third of the rate levied on buildings and lands situated within the municipal limits as specified in schedule II, in case where lighting of public streets, places and buildings is undertaken by the municipal council.

2. The tax will be collected in advance in the months of July and January of each year in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands.

CHAPTER VI.

WATER TAX.

[Section 61 (1) (d).]

1. Water-tax shall be levied with the previous sanction of Government at a rate to be specified in respect of each municipal council, subject to the conditions specified in the proviso (b) to section 63 of the Regulation.

2. Each municipal council intending to levy the said tax should submit the proposal to Government, together with the conditions to be attached for the supply of water both in respect of public fountains and private connections.

CHAPTER VII.

SPECIAL SANITARY CESS.

[Section 61 (1) (e).]

1. No special sanitary cess shall be leviable in respect of any private latrines, premises or compounds, unless and until the municipal council has—

(i) made provision for the cleansing thereof by manual labour, and

(ii) issued either severally to the persons to be charged or generally to the inhabitants of the municipality or part of the municipality to be charged with such cess, one month's notice of the intention of the municipal council to perform such cleansing and to levy such cess.

2. The rates of levy of such cess shall be in accordance with those to be prescribed by Government from time to time on the recommendation of the municipal council concerned.

CHAPTER VIII.

TAX ON SHOPS AND OTHER PLACES WHERE A BUSINESS IS CARRIED ON, ETC.

[Section 61 (1) (f).]

1. Every person keeping a shop or engaging any place for carrying on any profession, business or trade within the municipal limits shall, within 15 days from the first day of the official year, and any person who engages any place as such shall, immediately after keeping the shop or engaging the place, give in writing intimation thereof to the President of the municipal council.

2. Every person liable to tax on shops and places where business is carried on for purposes of profit and every such person who shall change the name of the place shall, within 30 days from the date of changing the same, give intimation thereof in writing to the President of the municipal council.

3. The tax shall be levied at rates not exceeding those specified in schedule III.

4. Failure to furnish information under the above rules and furnishing false information in connection therewith shall, on conviction before a Magistrate, be punishable with fine which may extend to Rs. 50.

CHAPTER IX.

TAXES ON VEHICLES.

[Section 61 (1) (g).]

1. The municipal council shall maintain a register in which shall be entered the names of persons liable to pay tax in respect of vehicles with the amount leviable and such other details as may be necessary.

2. The tax levied on vehicles shall not exceed the rates specified in schedule IV.

3. The municipal council may compound with the keeper of any livery stable or vehicles kept for sale and hire for the payment of a lumpsum for every year in lieu of any amount which such keeper would otherwise have been liable to pay.

4. When a vehicle has been sold, the transferer shall give notice of the same to the President and until such notice is given, he shall be liable to the payment of the tax.

5. The levy of vehicle tax on motor vehicles is entirely prohibited.

CHAPTER X.

TOLL ON VEHICLES.

[Section 61 (1) (h).]

1. At the municipal boundary on all roads specified in the sale notification, the municipal council may, with the previous sanction of Government, establish toll bars, gates or stations.

2. The municipal council may, subject to the provisions of rules below, levy toll at rates not exceeding those specified in schedule V on vehicles entering the municipal limits.

3. Not more than one payment of toll shall be demanded at any toll bar, gate or station in respect of any vehicle in any period of 24 hours counted from sunrise to sunrise. Provided that when toll has been paid at any toll bar, gate or station in respect of any vehicle not laden, the difference between such toll and the toll payable in respect of such vehicle shall be payable if such vehicle passes through such toll bar, gate or station laden within such period.

4. The municipal council shall cause to be kept at each place where such toll is to be collected a table in Kannada showing the amounts leviable in all cases provided for in the rules, including the terms, if any, on which the liability to pay such tolls may be compounded by periodical payments, and it shall be the duty of every person authorised to demand payment of a toll, to show such table on the request of any person on whom such demand is made.

5. (i) In the case of non-payment on demand of any toll leviable by the municipal council, the person

appointed to collect the toll may seize any vehicle on which the toll is chargeable or any part of its burden, which is of sufficient value to satisfy the demand, and may detain the same. He shall thereupon give the person in possession of the vehicle a list of the property seized from him.

(ii) When any article is subject to speedy and natural decay, or when the expense of keeping it together with the amount of the toll chargeable is likely to exceed its value, the person seizing such article may inform the person in whose possession it was that it will be sold at once, and shall sell it or cause it to be sold accordingly unless the amount of toll demanded be forthwith paid.

(iii) If at any time before the sale has begun, the person whose property has been so seized tenders at the municipal office the amount of all expenses incurred, and of the toll payable, the municipal council shall forthwith release the property seized.

(iv) If no such tender is made, the property may be sold and proceeds of such sale shall be applied in payment of such toll and the expenses incidental to the seizure, detention and sale.

(v) The surplus, if any, of the sale proceeds shall be credited to the municipal funds, and may, on application made to the municipal council in writing within six months next after the sale, be paid to the person in whose possession the property was when seized, and, if no such application is made, shall be the property of the municipal council.

6. If the collection of the toll has been leased under section 68, any person employed by the lessee to collect such tolls shall, subject to the conditions of the lease, have the powers referred to in rule 5 (i) and (ii) above, provided that no article distrained may be sold except under the orders of the municipal council.

7. No toll shall be levied for the passage of the carriages, carts, etc.,—

(1) belonging to His Highness the Maharaja or His Highness the Yuvaraja of Mysore;

(2) belonging to the Dewan of Mysore;

(3) belonging to the municipal council;

(4) conveying the municipal servants on duty or property in the custody of such servants;

(5) licensed by the municipal council;

(6) assessed by the municipal council to municipal taxation, provided the tax has been paid in advance;

(7) possessed by a person who has compounded with the municipal council for the prescribed sum ;

(8) engaged by the Postal Department exclusively to convey mails ;

(9) belonging to the Hon'ble the British Resident in Mysore, and his staff, namely, the Secretary to the Resident, the Residency Surgeon, and the Personal Assistant to the Resident ;

(10) belonging to the Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance ;

(11) belonging to the Heads of Mutts who hold a rahadari issued by competent authority.

8. No tolls shall be levied on foot passengers.

9. No tolls shall be levied on any conveyance used for any ambulance purpose.

10. No tolls shall be levied for the passage of military troops or military stores, or equipages or police officers on duty or of any person or property in their custody or of any property, *bona fide*, belonging to Government as established where proof is required, by the production of a pass or certificate from any officer or of the department to which the property belongs authorised by the Deputy Commissioner or by Government to grant such certificates or passes, which pass or certificate shall be delivered up at the last toll-gate passed before the cart, carriage, or animals conveying such property reaches the destination noted in such pass or certificate.

11. No toll shall be levied afresh on any cart, etc., passing along the toll-gate, if, within a period of 24 hours counted from sunrise to sunrise, a toll has been collected thereon at a toll-gate, in the Mysore State, or toll-gate in British India, in respect of which the Government have secured reciprocity for exemption in consultation with the British authorities.

12. Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly.

13. No tolls shall be levied on carts carrying manure for agriculture belonging to the residents of the village or town within five miles of limits of which the toll-gate is established.

14. The British Military Officers in uniform passing on duty through the State are exempted from the payment of tolls.

15. The car conveying the Raja of Sandur is exempt from payment of toll.

16. No toll shall be levied on "through traffic," provided that vehicles halting within municipal limits for the purpose of loading or unloading goods or taking up or setting down passengers shall not be considered as "through traffic."

17. No toll shall be levied on Motor Vehicles which are exempted from payment of municipal tolls under the Road Traffic and Taxes Regulation or the rules framed thereunder.

CHAPTER XI.

RECOVERY OF DUES.

1. Octroi and toll shall be payable on demand and every other tax leviable under clauses (b) to (g) of subsection (1) of section 61 shall be payable at the time specified in column 4 of the schedules I, II, III and IV. The taxes imposed under section 62 shall be paid either in whole or in such instalments and on such date or dates as may be approved by the municipal council.

2. All taxes, cesses, rates and fees shall be payable to such person as may be specifically authorised by the municipal council for the purpose.

3. Where any tax shall remain unpaid ten days after the same is due, the President may cause to be served upon the person or his agent a notice in writing in the form given in Appendix (B). For every such notice issued, a fee of annas two shall be levied.

4. If such owner or owner's agent, or occupier or person shall not, within fifteen days from the service of such notice of such demand upon him, pay the sum due or show cause to the satisfaction of the President why the same should not be paid, the President or other person duly authorised in that behalf by him, may levy such sum with all costs by distraint and sale of the moveable property of the defaulter, or if the defaulter be the occupier of any building in respect of which such tax is due, by distraint and sale of any property found in or on such buildings, provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid.

5. If the property tax due in respect of any building or land remains unpaid after a notice of demand has been duly served on the owner thereof, the President may demand such sum from the occupier of such building or land and in default of payment, may recover it from him in the manner provided in the above rule. However no arrears due from the owner for more than one year shall be so recovered from the occupier.

6. Nothing herein contained shall preclude the municipal council from suing in a Civil Court for any amount due to them under these rules.

7. In order to distrain and sell the property referred to in rule 4, the President shall issue a warrant in the form prescribed in Appendix C and for each such warrant, a fee of eight annas shall be leviable.

8. The moveable property that is not liable to attachment and sale under section 60 of the Code of Civil Procedure of 1911 shall not be liable to distraint.

9. (1) Under a special order in writing by the President, any officer charged with the execution of a warrant of distraint may, between sunrise and sunset, break open any outer or inner door or window of a building in order to make the distress if he has reasonable ground for believing that such building contains property which is liable to seizure and if, after notifying the purpose and duly demanding admittance, he cannot obtain admittance, provided that such officer shall not enter or break open the door of any apartment appropriated to women until he has given reasonable notice of such intention and has given such women an opportunity to remove themselves.

(2) The officer charged with the execution of a warrant of distress shall make an inventory of the property seized and shall at the same time give notice of sale to the person in possession of the said property with a copy of such inventory.

10. The distress shall not be excessive—that is to say the property distrained shall be as nearly as possible proportionate to the value of the sum due by the defaulter together with all expenses incidental to the warrant, distraint, detention and sale.

11. If the amount due under the warrant together with the incidental expenses aforesaid is not paid within the time mentioned in the notice of sale, the property

seized or a sufficient portion thereof may be sold by public auction under the orders of the President who shall apply the proceeds or such part thereof as may be necessary to payment of the sum due including all expenses as aforesaid.

12. If the property seized is perishable or if the expense of keeping it will, together with the amount of the tax due, exceed the value of the property, the President shall forthwith sell the property after giving due notice of sale to the person in possession at the time of the seizure.

13. The surplus, if any, shall be paid to the person in possession of the property distrained at the time of its seizure, if application is made within six months from the date of sale; if no such application is made, the surplus shall be forfeited to the municipal council.

14. Neither the President nor any municipal officer or servant shall directly or indirectly purchase any property at any such sale.

15. Where the warrant is addressed outside the municipality, the authority issuing the warrant may, by endorsement, direct the officer to whom the warrant is addressed to sell the property distrained and in such case, it shall be lawful for such officer to sell the property and to do all things incidental to the sale and the foregoing provisions shall apply *mutatis mutandis*. Such officer shall, after deducting all costs of recovery incurred by him, remit the amount recovered under the warrant to the authority by whom it was issued, who shall dispose of the same in accordance with the provisions of rules 11 and 13 *supra*.

16. (1) If the President of the municipal council shall at any time have reason to believe that any person from whom any sum recoverable under these rules is due or is about to become due, is about to remove himself from the municipal area, the President may cause a bill for the sum due or about to become due to be presented to such person and demand immediate payment thereof.

(2) If on presentation of such bill, the said person does not forthwith pay the sum due or about to become due by him, the amount shall be leviable by distress and sale of the moveable property of the defaulter in the manner hereinbefore prescribed and the municipal

council's warrant for distress and sale may be issued and executed without any delay.

17. Fees shall be levied on distrainments under these rules with reference to the value of the property distrained according to the rates specified in the following table :—

- A fee of four annas if the amount distrained for is less than Rs. 5
- A fee of six annas if the amount distrained for is not less than Rs. 5 but less than Rs. 10.
- A fee of eight annas if the amount distrained for is not less than Rs. 10 but less than Rs. 25.
- A fee of rupee one if the amount distrained for is not less than Rs. 25 but less than Rs. 50.
- A fee of rupees two if the amount distrained for is not less than Rs. 50 but less than Rs. 75.
- A fee of rupees three if the amount distrained for is not less than Rs. 75 but less than Rs. 100.
- A fee of rupees five if the amount distrained for is Rs. 100 and over.

An additional fee of 0-4-0 per peon per day shall be levied when peons are left in charge of distrained property.

18. Fees levied under the above rule are not intended to cover the cost of maintaining any live-stock distrained.

Rates for these will be as follows :—

			Annas.
Buffalo	...	...	4 each.
Do calf	...	...	2 "
Bullock or cow	...	...	4 "
Heifer or calf	...	...	1 "
Sheep or goat	...	...	1 "
Kid	...	...	1 "
Horse	...	...	4 "
Foal	...	...	2 "
Donkey	...	...	1 "
Pig	...	...	1 "
Birds of all kinds	...	...	1 "

provided that no rate shall be charged where the owner of any live-stock pays the full amount of the municipal dues and receives back such live-stock within three hours after seizure.

CHAPTER XII.

REMISSIONS AND WRITES-OFF.

1. (a) The term "remission" occurring in the Regulation will be applied in respect of amounts wrongly brought on demand and irrecoverable on that account. All items brought on demand by error or where exemptions have to be or had been given under the Regulation and rules framed thereunder, and all cases of double levy come under this class.

(b) The term "write off" will be applied with regard to the amounts which, brought on demand rightly, have become subsequently irrecoverable for reasons such as impossibility of recovery owing to the defaulter having no property to proceed against, the death or continued absence of the defaulter leaving no property to proceed against, and efflux of prescribed time making the amounts time-barred.

2. The President of the municipal council will prepare lists of amounts falling under both classes with full details in respect of each item and place them before the municipal council from time to time in their meetings for their decision.

3. The municipal councils are empowered to remit by resolutions duly passed at a meeting all items falling under rule 1 (a) irrespective of the amount involved in each case. As regards items falling under rule 1 (b) above, they are empowered, by recording resolutions, to write off sums not exceeding Rs. 5 in each case.

4. Arrears of taxes or costs of recovery may be written off as irrecoverable if they have been outstanding for at least a year in the case of sums less than Rs. 5 and three years in other cases, provided the municipal council is satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost by any legal process.

5. With regard to items exceeding Rs. 5, a resolution recommending the amount to be written off should be passed. The President will prepare a list of such cases and submit the same to the Deputy Commissioner together with a copy of the resolution of the municipal council.

6. The Deputy Commissioners are empowered to write off amounts irrecoverable up to Rs. 25 in each case. Sanction of Government should be obtained for writing off larger amounts.

7. Final orders passed in regard to such items should be duly entered in the assessment list and other accounts by the President against the items quoting the authority, sanctioning remissions or writes off in each case.

8. A consolidated list of amounts so remitted or written off should be submitted to the Deputy Commissioner with the D. C. B. statement for each quarter. The Deputy Commissioners should, at the annual inspection of the registers of the municipality, satisfy themselves that the powers of the municipal council are being properly exercised and that the entries are in order.

By Order,

M. VENKATANARANAPPA,

*Secretary to Government,
Development Department.*